IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 19TH JUNE 2007 / 29TH JYAISHTA 1929

WP(C).No. 18737 of 2007(E)

PETITIONER:

1. M/S. MATHSON PHARMACEUTICALS,
   THEKKAKOMM REPRESENTED BY ITS MANAGING PARTNER,
   JOSEPH MATHAI, VAYALIL KALAPPURAYIL HOUSE,
   THELLAKOM P.O., KOTTAYAM.

2. THANKAMMA JOSEPH, W/O JOSEPH MATHAI,
   VAYALIL KALAPPURAKKAL HOUSE,
   THELLAKOM, KOTTAYAM.

BY ADV. SRI.BINDU SREEKUMAR

RESPONDENTS:

1. THE DEPUTY COMMISSIONER(APPEALS),
   COMMERCIAL TAXES, KOLLAM.

2. SALES TAX OFFICER, ETTUMANOOR.

3. THE TAHSILDAR(R.R.),
   KOTTAYAM.

4. THE VILLAGE OFFICER,
   PEROOR, KOTTAYAM.

BY SC SHRI.P.C.SASIDHARAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J U D G M E N T

The learned counsel for the petitioner submits that tis writ petition has become infructuous. Accordingly the writ petition is dismissed as infructuous.

Sd/-
S.Siri Jagan, Judge.

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P.A. to Judge.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 18737 OF 2007

Dated this the 19th day of June, 2007

JUDGMENT

Petitioners who are registered dealers under the Kerala VAT Act transferred the business to third party. However, arrears of sales tax is payable for three years. The total liability as shown in Ext.P3 recovery proceedings is above Rs. 10 lakhs. According to the petitioners, appeals filed are already heard on 26.2.2007. If appeals are heard in February, 2007, I see no reason why orders should be delayed further. In the circumstances, W.P. is disposed of directing the first respondent to dispose of the appeals within two weeks from the date of production of a copy of this judgment by the petitioners, if required after hearing the petitioners again. Petitioners will appear on the date of posting given by the appellate authority for hearing and as and when appeals are disposed of second respondent will revise the assessments and petitioners will make payments. On clearing arrears, registration of the petitioners will be cancelled and simultaneously registration will be granted to the party to whom petitioners transferred the business on

their complying with all formalities. If petitioners have further contest against demands, petitioners can claim refund after obtaining orders from Tribunal or Court.

Issue photocopy today itself.

(C.N.RAMACHANDRAN NAIR)
Judge